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ABSTRACT

Drawing from data submitted by the Wisconsin Vocational, Technical, and Adult Education (VTAE) districts on their 1984-85 actual cost allocation schedules, this report provides information on district and statewide program and unit costs. First, introductory material provides a statewide summary by aid category of the actual unit costs and ratios for headcount enrollments and full-time equivalent (FTE) students, indicating that the total unduplicated headcount for the district was 448,024 students and that the cost per headcount student was $606. FTE figures indicate an enrollment of 59,384 students at a cost of $4,575 per student. Total operational costs for the district are cited at $271,653,500. The bulk of the report contains data tables, focusing on: (1) district operational costs and total budget; (2) district total expenditures and revenues; (3) district staff costs; (4) material fees and full-time enrollment (FTE) students; (5) statewide costs and FTE enrollments by district; (6) statewide costs per FTE by aid category; (7) costs per FTE by district for college parallel, associate degree, vocational, and vocational-adult programs and cooperative and district services; and (8) FTE students and costs by district for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education programs. (EJV)

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ED266814

Cost Allocation Summary 1984-85 (Actual)

Wisconsin Board of Vocational, Technical, and Adult Education

Vital To America's Economy

IC 860 093

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FOREWORD

The data contained in this summary was derived from data submitted by the VTAE districts on their 1984-85 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to districts, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of vocational education in Wisconsin. The data is also used to answer requests for information from the Governor, the Legislature and the public. In addition, the costs by instructional division are used in preparing Wisconsin's Five-Year and Annual Plans for Vocational Education required by federal statute.

The table below provides a statewide summary by aid category of the 1984-85 actual unit costs and ratios for headcount enrollments and full-time equivalent students:

	Postsecondary			Continuing Education			
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total
Headcount Enrollment[1]	8,426	77,644	69,367	258,029	40,690	56,739	448,024
Cost per Student	834	1,671	1,384	115	117	77	606
Full-Time Equivalent Students[2]	2,150	31,681	16,640	6,681	869	1,363	59,384
Cost per Full-Time Equivalent	3,270	4,096	5,770	4,449	5,485	3,185	4,575
TOTAL OPERATIONAL COST[3]	7,030.4	129,770.6	96,018.2	29,726.3	4,766.3	4,341.7	271,653.5
Cost per Student Ratios	1.38	2.76	2.28	.19	.19	.13	1.00
Cost per FTE Ratios	.71	.90	1.26	.97	1.20	.70	1.00

Enrollments may not agree on all schedules due to rounding of some district figures. The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each district, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

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[1]Enrollment is duplicated among categories, except for the total which is unduplicated.

[2]An FTE student represents 30 credits in each aid category.

[3]In thousands.

Schedule A-1
1984-85 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS
(As reported by the districts on the VE-CA-1 Cost Allocation Schedule)

District	OPERATIONAL								Other Costs[1]	TOTAL BUDGET[2]
	Instruction	Inst. Resources	Student Services	Research	General Admin.	General Institu.	Physical Plant	Subtotal		
One	10,052,757	752,922	828,217	117,980	481,440	1,076,927	1,206,386	14,516,629	5,992,872	20,509,501
Western	9,992,934	322,550	995,192	153,486	430,759	1,017,504	1,043,352	13,955,777	4,606,253	18,562,030
Southwest	5,225,958	164,055	475,003	44,036	366,143	619,863	570,127	7,465,185	3,365,981	10,831,166
Four	21,472,063	634,424	2,342,240	90,145	680,820	1,603,730	2,431,661	29,255,083	28,144,238	57,399,321
Blackhawk	5,364,669	305,105	484,995	--	520,917	625,785	766,215	8,067,686	2,364,804	10,432,490
Gateway	11,060,888	778,894	1,622,848	197,267	1,441,869	1,264,345	2,188,945	18,555,056	3,920,571	22,475,627
Waukesha	12,750,668	654,619	1,510,723	84,028	670,608	1,689,923	1,669,834	19,030,403	4,802,499	23,832,902
Milwaukee	39,495,282	1,516,536	5,531,740	327,646	2,314,187	3,826,807	7,806,113	60,818,311	26,009,428	86,827,739
Moraine Park	8,104,601	539,384	1,319,179	67,938	777,417	1,325,394	1,340,516	13,474,429	4,363,405	17,837,834
Lakeshore	6,744,538	245,634	470,003	41,576	363,655	1,266,249	804,834	9,936,489	3,174,031	13,110,520
Fox Valley	13,144,417	876,650	883,302	91,861	519,264	1,868,371	1,895,769	19,279,634	9,408,770	28,688,404
Northeast	11,769,163	736,619	1,298,250	171,952	443,355	1,395,741	1,293,628	17,108,708	4,116,269	21,224,977
Mid-State	5,219,499	243,186	686,795	73,069	302,007	660,299	754,828	7,939,683	1,521,573	9,461,256
North Central	9,325,748	727,834	1,048,232	131,574	449,996	616,667	1,488,326	13,788,377	3,997,911	17,786,288
Nicolet	3,575,749	276,310	409,167	29,124	270,523	651,934	590,618	5,803,425	2,346,732	8,150,157
Indianhead	8,090,453	858,412	887,957	115,992	363,384	1,181,149	1,161,301	12,658,648	4,347,568	17,006,216
STATEWIDE TOTAL	181,389,387	9,633,134	20,793,843	1,737,674	10,396,344	20,690,688	27,012,453	271,653,523	112,482,905	384,136,428
One	69.3%	5.2%	5.7%	0.8%	3.3%	7.4%	8.3%	5.3%		70.8%
Western	71.6	2.3	7.1	1.1	3.1	7.3	7.5 LO	5.1		75.2
Southwest	70.0	2.2	6.4	0.6	4.9	8.3	7.6	2.7		68.9
Four	73.4 HI	2.2 LO	8.0	0.3 LO	2.3 LO	5.5	8.3	10.8		51.0 LO
Blackhawk	66.5	3.8	6.0	--	6.5	7.7	9.5	3.0		77.3
Gateway	59.6 LO	4.2	8.7	1.1 HI	7.8 HI	6.8	11.8	6.8		82.6
Waukesha	67.0	3.4	7.9	0.5	3.5	8.9	8.8	7.0		79.8
Milwaukee	65.0	2.5	9.1	0.5	3.8	6.3	12.8 HI	22.4 HI		70.0
Moraine Park	60.1	4.0	9.8 HI	0.5	5.8	9.8	10.0	5.0		75.5
Lakeshore	67.9	2.5	4.7	0.4	3.7	12.7 HI	8.1	3.7		75.8
Fox Valley	68.2	4.5	4.6 LO	0.5	2.7	9.7	9.8	7.1		67.2
Northeast	68.8	4.3	7.6	1.0	2.6	8.1	7.6	6.3		80.6
Mid-State	65.7	3.1	8.7	0.9	3.8	8.3	9.5	2.9		83.9 HI
North Central	67.6	5.3	7.6	0.9	3.3	4.5 LO	10.8	5.1		77.5
Nicolet	61.6	4.8	7.0	0.5	4.7	11.2	10.2	2.1 LO		71.2
Indianhead	63.9	6.8 HI	7.0	0.9	2.9	9.3	9.2	4.7		74.4
STATEWIDE PERCENT[3]	66.8	3.6	7.7	0.6	3.8	7.6	9.9	100.0		70.7

[1] Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as trust and agency, proprietary, capital projects, financial aids, and debt service funds (i.e., everything not included as operational cost).

[2] Percentages in this column are the percentage which the operational cost is of the total budget.

[3] Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

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Schedule A-2
1984-85 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUE SUMMARY
(As reported by the districts on their VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

	EXPENDITURES							REVENUES						
District	Salaries	Fringe Benefits	Current Expenses	Capital	Debt Retirement	Resale Misc.	Total[1]	Local	State	Federal	Fees Program	Fees Other[2]	Misc.	Transfers[3]
One	10,188,943	2,669,088	4,436,803	1,557,[illegible]	703,208	954,211	20,509,501	8,384,986	4,078,227	2,096,035	1,616,617	838,309	2,712,666	782,661
Western	10,046,512	2,341,301	3,471,283	903,266	1,018,673	780,975	18,562,030	7,384,885	4,805,934	1,953,920	1,496,247	838,932	1,687,468	394,644
Southwest	4,982,226	1,397,520	2,758,735	826,513	112,435	753,737	10,831,166	5,373,486	1,356,510	1,714,460	611,779	360,222	1,977,514	- 562,805
Four	18,804,877	4,783,014	11,092,848	16,235,955	4,931,001	1,551,626	57,399,321	20,288,604	8,215,883	2,784,022	3,851,559	1,417,071	12,687,713	8,154,469
Blackhawk	4,921,651	1,265,392	2,871,360	892,311	151,883	329,893	10,432,490	5,063,674	1,603,493	1,026,600	807,912	324,078	1,458,732	148,001
Gateway	12,103,570	3,068,894	5,700,947	610,384	240,688	751,144	22,475,627	13,090,935	3,862,065	2,335,531	1,852,052	782,191	1,467,785	- 914,932
Waukesha	13,118,383	3,188,588	4,233,428	1,397,124	1,225,749	669,630	23,832,902	13,320,846	4,128,292	1,467,889	1,608,630	622,793	2,841,721	- 157,269
Milwaukee	44,320,351	10,999,030	20,257,480	4,247,376	3,785,358	3,218,144	86,827,739	38,321,506	19,112,057	7,927,554	6,335,986	1,740,668	38,010,254	-24,620,286
Moraine Park	8,854,930	2,365,431	3,716,047	787,142	1,416,633	697,651	17,837,834	9,959,013	3,171,933	1,256,963	1,283,029	553,956	3,156,666	- 1,543,726
Lakeshore	6,223,504	1,691,599	3,278,459	513,839	956,044	447,075	13,110,520	6,182,917	2,823,770	1,173,289	986,174	341,771	2,711,031	- 1,108,432
Fox Valley	14,331,131	3,650,299	7,074,314	1,504,037	1,230,000	898,623	28,688,404	12,574,967	5,148,689	1,950,449	1,984,310	938,080	5,889,577	202,332
Northeast	11,435,187	2,721,241	4,653,380	1,200,881	380,394	833,894	21,224,977	11,434,458	4,139,941	1,460,778	1,937,544	673,635	1,869,477	- 290,856
Mid-State	5,199,230	1,300,255	2,171,674	391,873	165,032	233,192	9,461,256	5,630,499	1,863,287	989,228	820,880	382,745	482,858	- 708,241
North Central	8,810,347	2,212,451	4,846,192	709,903	611,322	596,073	17,786,288	7,389,881	3,457,057	3,045,979	1,189,189	452,887	2,752,650	- 501,355
Nicolet	3,486,837	934,908	2,101,824	155,762	1,271,275	199,551	8,150,157	4,187,138	1,004,700	710,097	518,836	53,074	375,126	1,301,186
Indianhead	7,838,036	2,110,242	4,265,209	922,215	1,157,701	712,813	17,006,216	9,091,193	2,663,513	2,004,495	1,203,785	734,154	1,806,037	- 495,961
STATEWIDE TOTAL	184,665,715	46,699,253	86,929,983	32,855,849	19,357,396	13,628,232	384,136,428	177,678,988	71,435,351	33,897,289	28,104,529	11,054,566	81,886,275	-19,920,570
One	49.7	13.0	21.6	7.6	3.4	4.7	5.3	40.9	19.9	10.2	7.9	4.1	13.2	3.8
Western	54.1	12.6	18.7	4.9	5.5	4.2	4.8	39.8	25.9 HI	10.6	8.0	4.5 HI	9.1	2.1
Southwest	46.0	12.9	25.5	7.6	1.0 LO	7.0 HI	2.8	49.6	12.5	15.8	5.7 LO	3.3	18.3	- 5.2
Four	32.8 LO	8.3 LO	19.3	28.3 HI	8.6	2.7	15.0	35.3 LO	14.3	4.9 LO	6.7	2.5	22.1	14.2
Blackhawk	47.2	12.1	27.5 HI	8.5	1.5	3.2	2.7	48.5	15.4	9.8	7.8	3.1	14.0	1.4
Gateway	53.8	13.7	25.4	2.7	1.1	3.3	5.9	58.3	17.2	10.4	8.2	3.5	6.5	- 4.1
Waukesha	55.0 HI	13.4	17.8 LO	5.9	5.1	2.8	6.2	55.9	17.3	6.2	6.8	2.6	11.9	- 0.7
Milwaukee	51.0	12.7	23.3	4.9	4.4	3.7	22.6 HI	44.1	22.0	9.1	7.3	2.0	43.8 HI	-28.3 LO
Moraine Park	49.6	13.3	20.8	4.4	7.9	3.9	4.7	55.8	17.8	7.0	7.2	3.1	17.7	- 8.6
Lakeshore	47.5	12.9	25.0	3.9	7.3	3.4	3.4	47.2	21.5	8.9	7.5	2.6	20.7	- 8.4
Fox Valley	50.0	12.7	24.7	5.2	4.3	3.1	7.5	43.8	18.0	6.8	6.9	3.3	20.5	0.7
Northeast	53.9	12.8	21.9	5.7	1.8	3.9	5.5	53.9	19.5	6.9	9.1 HI	3.2	8.8	- 1.4
Mid-State	55.0	13.7 HI	23.0	4.1	1.7	2.5	2.5	59.5 HI	19.7	10.5	8.7	4.0	5.1	- 7.5
North Central	49.5	12.4	27.3	4.0	3.4	3.4	4.6	41.6	19.4	17.1 HI	6.7	2.5	15.5	- 2.8
Nicolet	42.8	11.5	25.8	1.9 LO	15.6 HI	2.4 LO	2.1 LO	51.4	12.3 LO	8.7	6.4	0.6 LO	4.6 LO	16.0 HI
Indianhead	46.1	12.4	25.1	5.4	6.8	4.2	4.4	53.4	15.7	11.8	7.1	4.3	10.6	- 2.9
TOTAL	48.1	12.2	22.6	8.6	5.0	3.5	100.0	46.3	18.6	8.8	7.3	2.9	21.3	- 5.2

[1]Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

[2]Includes Materials Fees.

[3]Transfers is technically not a revenue item; however, it is displayed this way so revenues will equal expenditures.

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Schedule A-3

1984-85 ACTUAL STAFF ANALYSIS SUMMARY

(As Reported by the Districts on the VE-CA-2 Cost Allocation Schedule)

Operational Staff Financed from General and Special Revenue Funds Subtotal, Excluding Auxiliary and Public Service Functions

	Districtwide Administrators		Supervisors/ Coordinators		Teachers		Specialists		Subtotal Educational[3]		Other Staff		Total	
District	#[1]	$[2]	#	$	#	$	#	$	#	$	#	$	#	$
One	6.0	56,360	24.0	45,143	218.0	33,470	9.5	41,352	257.5	35,382	147.0	20,624	404.5	30,019
Western	5.0	57,028	25.0	40,093	224.0	32,294	14.0	30,839	268.0	33,407	138.0	21,783	406.0	29,456
Southwest	4.0	34,548	14.5	40,537	131.4	30,001	5.3	33,507	155.2	31,738	61.0	18,462	216.2	27,992
Four	5.0	62,710	26.0	51,047	378.3	40,798	12.0	50,609	421.3	41,970	158.3	26,602	579.6	37,773
Blackhawk	4.0	51,043	15.7	38,559	104.8	34,246	7.1	32,909	131.6	35,199	72.6	19,998	204.2	29,794
Gateway	4.0	60,351	24.0	43,057	271.1	34,575	19.5	26,514	318.6	35,044	144.7	26,531	463.3	32,385
Waukesha	6.0	62,249	30.0	45,568	215.0	38,717	19.0	43,312	270.0	40,324	186.0	26,578	456.0	34,717
Milwaukee	5.0	73,726	36.0	57,948	686.5	43,642	24.0	54,628	751.5	44,879	587.7	29,661	1,339.2	38,201
Moraine Park	6.0	59,882	27.4	38,947	171.6	32,981	16.5	38,435	221.5	34,854	139.6	22,496	361.1	30,076
Lakeshore	5.0	57,915	16.6	39,589	125.3	34,756	13.0	40,952	159.9	36,486	101.8	19,797	261.7	29,994
Fox Valley	6.0	55,866	31.2	45,470	262.5	35,219	27.8	28,755	327.5	36,025	157.2	23,105	484.7	31,835
Northeast	6.0	55,716	33.2	46,555	222.2	37,251	12.7	33,435	274.1	38,605	152.2	21,237	426.3	32,404
Mid-State	6.0	55,962	21.2	44,071	96.9	33,689	8.4	36,413	132.5	36,531	78.9	20,014	211.4	30,367
North Central	5.0	63,363	25.0	42,785	188.1	32,628	12.9	42,494	231.0	34,943	134.6	20,621	365.6	29,670
Nicolet	4.5	55,178	6.2	31,511	81.2	29,679	13.5	31,529	105.4	31,113	50.0	19,585	155.4	27,404
Indianhead	6.0	46,346	26.5	41,552	175.5	31,974	19.0	34,879	227.0	33,715	122.0	18,812	349.0	28,505
TOTAL	83.5	57,965	382.5	44,658	3,552.4	36,627	234.2	37,691	4,252.6	37,827	2,431.6	24,136	6,684.2	32,846
One	1.5%	8	5.9%	11	53.9%	7	2.4%	12	63.7%	9	36.3%	8	6.1%	8
Western	1.2	9	6.2	5	55.2	4	3.4	3	66.0	3	34.0	10	6.1	4
Southwest	1.8	3	6.7	6	60.8	2	2.5	7	71.8	2	28.2	1	3.2	2
Four	0.8	14	4.5	15	65.3 HI	15	2.1	15	72.7 HI	15	27.3 LO	15	8.7	15
Blackhawk	1.9	2	7.7	2	51.3	9	3.5	5	64.4	8	35.6	5	3.1	6
Gateway	0.9	12	5.2	9	58.5	10	4.2	1	68.8	7	31.2	13	6.9	12
Waukesha	1.3	13	6.6	13	47.1	14	4.2	14	59.2	14	40.8	14	6.8	14
Milwaukee	0.4 LO	16	2.7 LO	16	51.2	16	1.8 LO	16	56.1 LO	16	43.9 HI	16	20.0 HI	16
Moraine Park	1.7	11	7.6	3	47.5	6	4.6	10	61.4	5	38.6	11	5.4	9
Lakeshore	1.9	10	6.3	4	47.9	11	5.0	11	61.1	11	38.9	4	3.9	7
Fox Valley	1.3	6	6.4	12	54.2	12	5.7	2	67.6	10	32.4	12	7.2	11
Northeast	1.4	5	7.8	14	52.1	13	3.0	6	64.3	13	35.7	9	6.4	13
Mid-State	2.9	7	10.0 HI	10	45.8 LO	8	4.0	9	62.7	12	37.3	6	3.2	10
North Central	1.4	15	6.8	8	51.5	5	3.5	13	63.2	6	36.8	7	5.5	5
Nicolet	2.9 HI	4	4.0	1	52.2	1	8.7 HI	4	67.8	1	32.2	3	2.3 LO	1
Indianhead	1.7	1	7.6	7	50.3	3	5.4	8	65.0	4	35.0	2	5.2	3
TOTAL	1.3%		5.7%		53.1%		3.5%		63.6%		36.4%		100.0%	

[1]These (#) columns indicate number of staff: the top portion contains "staff equivalent" numbers, in the case of teachers the total personal services amount for that classification is divided by the average full-time teacher's annual salary and fringe benefits to equate full and part-time staff; the bottom portion contains each district's percentage distribution of staff which add horizontally, except for the total column which adds vertically.

[2]These ($) columns indicate average compensation: the top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification (see previous note on teachers), the total represents the statewide mean personal services cost for that classification; the bottom portion contains each district's rank for that classification.

[3]This is the sum or average of the four previous staff classifications.

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Schedule A-4

1984-85 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY[1]

(Calculated from Data Reported by the Districts on the VE-CA-10 Cost Allocation Schedule)

District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services: Cooperative Services	Community Services: District Services	Total
One	--	79,752	120,202	48,840	952	9,287	259,033
Western	--	93,005	85,082	32,434	899	1,763	213,183
Southwest	--	21,504	62,397	21,586	1,967	17,280	124,734
Four	27,926	152,892	111,568	64,381	3,924	24,403	385,094
Blackhawk	--	31,189	55,245	21,126	1,378	917	109,855
Gateway	--	309,577	56,968	50,410	4,451	16,742	438,148
Waukesha	--	63,435	94,424	57,588	537	11,991	227,975
Milwaukee	21,631	320,445	225,355	100,369	--	51,324	719,124
Moraine Park	--	62,329	69,087	33,050	1,348	6,599	172,413
Lakeshore	--	35,417	54,650	29,505	1,056	2,405	123,033
Fox Valley	--	117,634	124,311	85,185	762	13,325	341,217
Northeast	--	66,045	86,668	119,931	--	28,224	300,868
Mid-State	--	31,322	54,642	21,887	800	2,761	111,412
North Central	--	62,039	48,094	40,391	1,781	3,648	155,953
Nicolet	5,731	10,754	17,404	10,199	906	8,080	53,074
Indianhead	--	41,350	83,286	35,707	2,582	1,722	164,647
TOTAL MATERIALS FEES	55,288	1,498,689	1,349,383	772,589	23,343	200,471	3,899,763
One	--	1,892	802	385	48	61	3,188
Western	--	1,800	1,281	281	34	67	3,463
Southwest	--	449	621	173	29	146	1,418
Four	1,095	3,808	1,143	716	145	275	7,182
Blackhawk	--	868	617	242	66	31	1,824
Gateway	--	2,562	1,486	305	28	103	4,484
Waukesha	--	1,785	1,297	440	36	55	3,613
Milwaukee	890	7,471	2,742	1,619	245	212	13,179
Moraine Park	--	1,521	783	251	15	73	2,643
Lakeshore	--	1,125	866	238	29	12	2,270
Fox Valley	--	2,604	1,058	462	33	105	4,262
Northeast	--	2,026	1,076	840	69	88	4,099
Mid-State	--	805	718	154	29	26	1,732
North Central	--	1,478	796	214	5	19	2,512
Nicolet	165	361	289	64	15	55	949
Indianhead	--	1,126	1,065	297	43	35	2,566
TOTAL FTE STUDENTS	2,150	31,681	16,640	6,681	869	1,363	59,384
One	--	1.40	5.00	4.25	.65	5.05	2.70
Western	--	1.70	2.20	3.85	.90	.90	2.05
Southwest	--	1.60	3.35	4.15	2.25	3.95	2.95
Four	.85	1.35	3.25	3.00	.90	2.95	1.80
Blackhawk	--	1.20	3.00	2.90	.70	1.00	2.00
Gateway	--	4.05	1.30	5.50	5.30	5.40	3.25
Waukesha	--	1.20	2.45	4.35	.50 LO	7.25	2.10
Milwaukee	.80	1.45	2.75	2.05	--	8.05	1.80
Moraine Park	--	1.35	2.95	4.40	3.00	3.00	2.15
Lakeshore	--	1.05	2.10	4.15	1.20	6.70	1.80
Fox Valley	--	1.50	3.90	6.15	.75	4.25	2.65
Northeast	--	1.10	2.70	4.75	--	10.70	2.45
Mid-State	--	1.30	2.55	4.75	.90	3.55	2.15
North Central	--	1.40	2.00	6.30	11.85 HI	6.40	2.05
Nicolet	1.15	1.00	2.00	5.30	2.00	4.90	1.85
Indianhead	--	1.20	2.60	4.00	2.00	1.65	2.15
MEAN MATERIALS FEE/CREDIT[2]	.85	1.60	2.70	3.85	.90	4.90	2.20

[1]Figures rounded as follows: full-time equivalent (FTE) students to nearest whole number, and average (arithmetic mean) materials fee per credit to nearest nickel.

[2]Computed as follows: each district's materials fees by aid category was divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fee per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5

1984-85 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY

(Calculated from Data Reported by the Districts on the VE-CA-5 Cost Allocation Schedule)

District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services: Cooperative Services	Community Services: District Services	Total	Cost Per FTE Rank
One	--	7,140,814	5,395,739	1,530,715	232,644	216,717	14,516,629	
Western	--	7,119,831	5,529,696	1,015,488	123,401	167,361	13,955,777	
Southwest	--	2,167,090	3,805,411	986,991	123,525	382,168	7,465,185	
Four	3,477,552	14,568,461	7,422,634	2,569,314	592,630	624,492	29,255,083	
Blackhawk	--	3,296,518	3,454,125	989,349	253,382	74,312	8,067,686	
Gateway	--	9,653,577	6,991,985	1,255,974	227,755	425,765	18,555,056	
Waukesha	--	7,960,338	8,432,876	2,237,418	171,267	228,504	19,030,403	
Milwaukee	2,583,458	31,844,367	16,324,590	7,366,115	2,004,394	695,387	60,818,311	
Moraine Park	--	6,829,079	4,998,263	1,303,437	74,312	269,338	13,474,429	
Lakeshore	--	4,188,739	4,354,823	1,183,679	148,699	60,549	9,936,489	
Fox Valley	--	10,312,030	6,130,095	2,326,820	147,350	363,339	19,279,634	
Northeast	--	7,475,618	6,212,388	3,048,077	171,650	200,975	17,108,708	
Mid-State	--	3,244,094	3,883,570	594,652	130,051	87,316	7,939,683	
North Central	--	7,247,676	4,988,410	1,483,027	38,044	61,220	13,788,377	
Nicolet	969,393	1,847,860	2,099,466	412,560	106,469	367,677	5,803,425	
Indianhead	--	4,874,524	5,994,130	1,452,683	220,768	116,543	12,658,648	
TOTAL COST	7,030,403	129,770,616	96,018,201	29,726,299	4,766,341	4,341,663	271,653,523	
One	--	1,892	802	385	48	61	3,188	
Western	--	1,800	1,281	281	34	67	3,463	
Southwest	--	449	621	173	29	146	1,418	
Four	1,095	3,808	1,143	716	145	275	7,182	
Blackhawk	--	868	617	242	66	31	1,824	
Gateway	--	2,562	1,486	305	28	103	4,484	
Waukesha	--	1,785	1,297	440	36	55	3,613	
Milwaukee	890	7,471	2,742	1,619	245	212	13,179	
Moraine Park	--	1,521	783	251	15	73	2,643	
Lakeshore	--	1,125	866	238	29	12	2,270	
Fox Valley	--	2,604	1,058	462	33	105	4,262	
Northeast	--	2,026	1,076	840	69	88	4,099	
Mid-State	--	805	718	154	29	26	1,732	
North Central	--	1,478	796	214	5	19	2,512	
Nicolet	165	361	289	64	15	55	949	
Indianhead	--	1,126	1,065	297	43	35	2,566	
TOTAL FTE STUDENTS	2,150	31,681	16,640	6,681	869	1,363	59,384	
One	--	3,774	6,728	3,976	4,847	3,553	4,554	8
Western	--	3,955	4,317 LO	3,614	3,629	2,498	4,030 LO	1
Southwest	--	4,826	6,128	5,705	4,259	2,618	5,265	13
Four	3,176	3,826	6,494	3,588 LO	4,087	2,271 LO	4,073	2
Blackhawk	--	3,798	5,598	4,088	3,839	2,397	4,423	6
Gateway	--	3,768	4,705	4,118	8,134	4,134	4,138	3
Waukesha	--	4,460	6,502	5,085	4,757	4,155	5,267	14
Milwaukee	2,903 LO	4,262	5,954	4,550	8,181 HI	3,280	4,615	10
Moraine Park	--	4,490	6,383	5,193	4,954	3,690	5,098	12
Lakeshore	--	3,723	5,029	4,973	5,128	5,046	4,377	5
Fox Valley	--	3,960	5,794	5,036	4,465	3,460	4,524	7
Northeast	--	3,690 LO	5,774	3,629	2,488 LO	2,284	4,174	4
Mid-State	--	4,030	5,409	3,861	4,485	3,358	4,584	9
North Central	--	4,904	6,267	6,790 HI	7,609	3,222	5,489	15
Nicolet	5,875 HI	5,119 HI	7,265 HI	6,446	7,098	6,685 HI	6,115 HI	16
Indianhead	--	4,329	5,268	4,891	5,134	3,330	4,933	11
MEAN COST/FTE	3,270	4,096	5,770	4,449	5,485	3,185	4,575	

Schedule A-6
STATEWIDE 1984-85 ACTUAL COSTS PER FTE BY AID CATEGORY
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Vocational	Vocational-Adult	Continuing Education: Cooperative Services	Continuing Education: District Services	Total
Instruction[1]	2,181	2,707	3,551	2,943	3,706	1,707	3,055
Agriculture	--	4,448	7,638	5,689	3,265	1,415	6,387
Business	--	2,155	2,374	1,902	1,962	2,271	2,164
Graphics	--	3,403	3,712	2,559	1,970	1,667	3,233
Home Economics	--	3,710	4,202	2,623	3,025	1,951	3,066
Industrial	--	6,474	4,702	2,997	4,395	2,008	4,438
Service & Health	--	5,318	5,839	3,581	3,211	1,298	5,150
Technical	--	3,728	2,811	4,409	4,403	--	3,737
Television	--	3,748	--	--	5,147	--	3,827
General Education	2,181	2,019	2,379	3,208	7,163	1,510	2,242
Instructional Resources	115	162	170	162	151	154	162
Student Services	373	350	348	348	347	347	350
DIRECT COSTS	2,669	3,219	4,469	3,453	4,204	2,208	3,567
Research	15	26	36	31	34	26	29
General Administration	112	157	215	177	224	172	175
General Institutional	227	310	426	371	437	331	349
Physical Plant	246	384	624	417	589	453	455
INDIRECT COSTS	600	877	1,301	996	1,284	982	1,008
TOTAL COST	3,269	4,096	5,770	4,449	5,488	3,190	4,575
FTE Enrollment[2]	2,150.6	31,682.0	16,641.0	6,680.7	868.5	1,360.8	59,383.6
Agriculture	--	329.3	698.9	80.1	43.2	9.0	1,160.5
Business	--	13,083.2	2,214.2	1,168.1	160.3	5.6	16,631.4
Graphics	--	761.2	208.3	63.8	25.2	98.5	1,157.0
Home Economics	--	535.0	551.1	1,274.8	73.9	359.8	2,794.6
Industrial	--	66.6	5,588.0	796.5	347.4	184.9	6,983.4
Service & Health	--	3,605.5	2,380.4	1,237.8	145.7	5.3	7,374.7
Technical	--	2,920.6	5.6	38.2	7.8	--	2,972.2
Television	--	38.8	--	--	2.3	--	41.1
General Education	2,150.6	10,341.8	4,994.5	2,021.4	62.7	697.7	20,268.7

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each aid category. The costs listed below by instructional division are the costs per FTE for each division within the aid category.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each aid category.

Schedule B-1

COLLEGE PARALLEL 1984-85 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Four	Milwaukee	Nicolet	State-Wide Average
Instruction	2,246	1,824 LO	3,677 HI	2,181
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	2,246	1,824 LO	3,677 HI	2,181
Instructional Resources	88 LO	115	291 HI	115
Student Services	326 LO	420	431 HI	373
DIRECT COSTS	2,660	2,359 LO	4,399 HI	2,669
Research	9 LO	18	30 HI	15
General Administration	73 LO	129	275 HI	112
General Institutional	172 LO	213	664 HI	227
Physical Plant	262	183 LO	489 HI	246
INDIRECT COSTS	516 LO	543	1,458 HI	600
TOTAL COST	3,176	2,902 LO	5,857 HI	3,269
FTE Enrollment	1,094.8	890.3	165.5	2,150.6
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	1,094.8	890.3	165.5	2,150.6

Schedule B-2
ASSOCIATE DEGREE 1984-85 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	2,582	2,928	3,457 HI	2,799	2,605	2,269 LO	2,923	2,622	2,681	2,552	2,709	2,543	2,651	3,346	3,149	2,774	2,707
Agriculture	5,126	5,825	5,687	2,629 LO	5,761	4,682	--	6,551	6,991 HI	3,831	3,831	5,635	--	--	--	3,479	4,448
Business	2,238	1,973	2,345	1,918	2,082	1,880	2,466	1,856 LO	2,322	2,035	2,500	2,193	2,789 HI	2,643	2,611	2,608	2,155
Graphics	--	2,900 LO	--	3,263	--	--	--	3,568	--	--	4,271 HI	--	--	--	--	--	3,403
Home Economics	4,412	4,673	23,431 HI	3,739	--	2,374 LO	--	2,776	3,171	3,480	3,576	2,641	14,985	3,203	4,620	--	3,710
Industrial	4,358	--	--	--	3,480	12,484 HI	3,350	--	4,851	--	3,696	909 LO	--	--	5,535	4,003	6,474
Service & Health	4,160	4,372	6,563	5,643	4,787	4,100	7,078	6,301	5,009	4,825	3,806 HI	4,440	4,963	7,320 HI	4,473	6,717	5,318
Technical	4,106	4,359	3,844	5,380	4,817	2,736 LO	3,371	3,160	4,643	3,685	3,525	4,035	2,913	4,548	7,869 HI	4,290	3,728
Television	--	3,869	--	--	--	3,170 LO	--	4,161 HI	--	--	--	--	--	--	--	--	3,748
General Education	1,775	2,649	2,511	2,076	1,814	1,661	2,357	1,971	1,373 LO	2,267	1,955	2,054	1,579	2,709	3,677 HI	1,892	2,019
Instructional Resources	236	93	116	88 LO	167	174	181	115	204	109	206	179	140	290	291	334 HI	162
Student Services	260	287	335	326	266	362	418	420	499 HI	207 LO	207	317	397	417	431	346	350
DIRECT COSTS	3,078	3,308	3,908	3,213	3,038	2,805 LO	3,522	3,157	3,384	2,868	3,122	3,039	3,188	4,053 HI	3,871	3,454	3,219
Research	33	41	28	12 LO	--	39	21	23	23	16	20	36	35	47 HI	25	44	26
General Administration	137	115	231	91 LO	250	283 HI	166	161	257	137	112	93	146	161	236	130	157
General Institutional	306	272	391	215 LO	300	248	420	266	438	478	406	293	319	221	568 HI	422	310
Physical Plant	221	219	263	295	209 LO	393	330	655 HI	389	225	300	228	341	423	423	281	384
INDIRECT COSTS	697	647	913	613 LO	759	963	937	1,105	1,107	856	838	650	841	852	1,252 HI	874	877
TOTAL COST	3,775	3,955	4,821	3,826	3,797	3,768	4,459	4,262	4,491	3,724	3,960	3,689 LO	4,029	4,905	5,123 HI	4,328	4,096
FTE Enrollment[2]	1,891.6	1,800.0	449.5	3,808.1	868.1	2,562.2	1,785.4	7,471.2	1,520.7	1,124.9	2,604.0	2,026.5	805.2	1,477.7	360.7	1,126.2	31,682.0
Agriculture	10.0	17.9	17.9	63.3	19.6	36.4	--	9.4	27.5	29.4	74.1	11.4	--	--	--	17.4	329.3
Business	888.8	656.2	191.5	1,826.4	370.4	918.1	837.3	2,519.3	694.3	534.7	1,041.7	935.9	347.7	496.4	219.4	609.1	13,083.2
Graphics	--	114.4	--	230.3	--	--	--	386.5	--	--	30.0	--	--	--	--	--	761.2
Home Economics	1.7	47.2	2.1	113.0	--	44.8	--	133.5	32.1	2.0	143.7	1.2	11.5	1.2	1.0	--	535.0
Industrial	3.1	--	--	--	1.1	23.7	2.6	--	7.3	--	11.1	12.8	--	--	1.3	3.6	66.6
Service & Health	282.3	305.8	74.3	523.6	106.6	248.6	150.4	823.2	154.7	95.0	339.1	189.4	32.9	218.7	6.0	54.9	3,605.5
Technical	170.0	136.6	41.2	204.5	63.5	306.1	202.9	654.4	162.2	107.8	195.2	192.6	132.6	205.8	8.3	137.7	2,920.6
Television	--	1.9	--	--	--	15.6	--	21.3	--	--	--	--	--	--	--	--	38.8
General Education	535.7	520.0	122.5	847.0	306.9	968.9	592.2	2,923.6	442.6	356.0	769.1	683.2	280.5	556.4	124.7	312.5	10,341.8
	1,891.6	1,800.0	449.5	3,808.1	868.1	2,562.2	1,785.4	7,471.2	1,520.7	1,124.9	2,604.0	2,026.5	805.2	1,477.7	360.7	1,126.2	31,682.0

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-3
VOCATIONAL 1984-85 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	4,840	3,038	4,337	5,118 HI	3,691	2,809 LO	4,516	4,107	3,869	3,372	4,045	4,199	3,694	4,194	4,440	3,605	3,951
Agriculture	0,392	10,804	6,330	9,496	7,916	16,266 HI	--	4,022	6,983	3,836 LO	8,313	14,701	10,863	8,627	11,708	5,968	7,638
Business	2,247	1,344	2,672	3,815 HI	2,069	1,911	3,570	2,373	2,321	2,032	1,146	779 LO	2,509	2,493	2,611	3,387	2,374
Graphics	--	2,962	--	3,104	--	--	--	3,628	--	3,987	3,838	--	--	4,569 HI	--	1,795 LO	3,712
Home Economics	3,510	3,005	6,703 HI	4,224	6,127	601 LO	3,906	3,990	3,171	3,604	5,390	5,972	5,370	4,136	4,621	3,536	4,202
Industrial	4,138	4,468	2,802 LO	5,446	4,813	5,113	4,285	5,175	4,826	4,833	4,711	5,029	4,192	5,696 HI	5,655	3,626	4,702
Service & Health	6,620	5,268	5,928	5,942	4,497	3,768 LO	6,305	8,137 HI	5,007	4,827	5,228	7,352	5,083	6,930	4,472	4,033	5,839
Technical	--	--	--	--	--	--	3,310	--	--	--	--	2,176 LO	2,489	3,504 HI	--	--	2,811
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	5,626 HI	1,507	3,455	4,004	1,228 LO	1,399	4,222	1,529	1,373	2,268	2,852	1,973	2,435	2,527	3,679	2,821	2,379
Instructional Resources	236	93	116	88 LO	167	174	181	115	204	108	206	180	140	290	291	335 HI	170
Student Services	260	287	335	326	266	362	418	420	499 HI	207 LO	207	317	397	417	432	346	348
DIRECT COSTS	5,336	3,418	4,788	5,532 HI	4,124	3,345 LO	5,115	4,642	4,572	3,687	4,458	4,696	4,231	4,901	5,163	4,286	4,469
Research	46	47	33	17 LO	--	51	26	32	33	21	24	51	47	59 HI	37	48	36
General Administration	188	132	278	128 LO	339	375 HI	208	222	372	183	137	130	196	282	339	150	215
General Institutional	420	312	470	301	407	328	523	368	633	636	491	411	427	276 LO	804 HI	487	426
Physical Plant	740	408 LO	555	517	725	607	628	690	773	504	681	485	507	829	932 HI	653	624
INDIRECT COSTS	1,394	899 LO	1,336	963	1,471	1,361	1,385	1,312	1,811	1,344	1,333	1,077	1,177	1,366	2,112 HI	1,338	1,301
TOTAL COST	6,730	4,317 LO	6,124	6,495	5,595	4,706	6,500	5,954	6,383	5,031	5,791	5,773	5,408	6,267	7,275 HI	5,624	5,770
FTE Enrollment[2]	801.7	1,281.0	621.4	1,142.8	617.4	1,485.9	1,297.3	2,741.6	783.1	865.6	1,058.5	1,076.2	718.1	796.0	288.6	1,065.8	16,641.0
Agriculture	65.8	37.8	94.6	41.1	33.6	9.2	--	96.6	41.9	48.1	45.9	25.0	20.3	58.1	4.4	76.5	698.9
Business	96.9	216.1	78.9	166.9	104.1	225.7	129.2	523.1	65.9	33.8	2.4	146.4	134.9	93.5	30.8	165.6	2,214.2
Graphics	--	24.9	--	15.9	--	--	--	85.1	--	14.3	32.5	--	--	34.5	--	1.1	208.3
Home Economics	35.7	20.4	32.9	27.6	44.6	2.8	43.2	118.0	70.2	41.9	0.4	11.0	15.4	21.7	29.3	34.0	551.1
Industrial	416.4	380.5	159.4	423.9	225.1	350.0	530.4	996.6	290.8	184.9	332.8	434.2	193.2	166.4	78.9	424.5	5,588.0
Service & Health	79.5	120.3	135.5	245.1	56.1	230.9	215.3	345.7	144.9	130.4	153.3	163.8	127.7	77.1	48.4	112.4	2,380.4
Technical	--	--	--	--	--	--	2.3	--	--	--	--	1.9	0.9	0.8	--	--	5.6
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	107.4	481.0	120.1	222.3	153.9	667.3	376.9	576.5	169.4	412.2	491.2	293.9	223.7	342.2	102.8	251.7	4,994.5

[1] The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2] The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-4

VOCATIONAL-ADULT 1984-85 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	2,656	2,338	4,042	2,490	2,782	2,323	3,276	3,156	3,201	3,412	3,306	2,281	2,101 LO	4,596 HI	4,041	3,163	2,943
Agriculture	2,144 LO	4,828	9,380	7,964	--	--	4,158	2,753	7,001	3,835	5,289	5,027	11,885 HI	8,630	7,030	6,566	5,689
Business	1,685	1,633	1,897	1,833	2,224	1,556	2,069	1,601	2,323	2,036	1,529	2,682 HI	1,419	2,491	2,605	1,187 LO	1,902
Graphics	1,484 LO	1,691	--	2,491	--	--	1,643	2,590	--	4,790 HI	3,752	2,377	1,548	--	--	--	2,559
Home Economics	2,337	1,814	4,124	1,810 LO	6,854 HI	2,144	3,129	2,704	3,172	3,603	2,520	1,994	2,070	4,146	4,602	2,575	2,623
Industrial	1,533	1,462	4,606	3,183	933 LO	4,718	2,123	2,179	4,818	4,832	4,081	2,653	3,793	5,694	5,721 HI	2,482	2,997
Service & Health	2,272	3,632	5,462	3,106	1,768 LO	2,942	4,405	2,820	5,003	4,826	3,194	2,331	2,282	6,919 HI	4,477	5,366	3,581
Technical	4,903	6,000	--	3,861	--	2,817	4,915	8,374	4,920	3,711	21,784	1,650 LO	2,177	3,777	--	22,054 HI	4,409
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	3,829	1,325 LO	2,591	2,615	3,059	1,387	4,251	3,756	1,372	2,272	5,543 HI	1,401	1,769	2,527	3,689	2,911	3,208
Instructional Resources	236	93	116	88 LO	167	174	181	115	204	108	206	180	140	290	291	335 HI	162
Student Services	260	288	335	326	266	362	418	420	499 HI	207 LO	207	317	397	417	431	346	348
DIRECT COSTS	3,152	2,719	4,493	2,904	3,215	2,859	3,875	3,691	3,904	3,727	3,719	2,778	2,638 LO	5,301 HI	4,763	3,844	3,453
Research	35	53	36	13 LO	--	48	25	24	27	21	24	46	51	65 HI	33	49	31
General Administration	143	148	302	95 LO	264	350 HI	196	172	307	183	139	118	210	222	308	152	177
General Institutional	321	351	512	224 LO	317	307	495	285	523	636	500	371	460	304	741 HI	496	371
Physical Plant	320	343	369	351	299 LO	559	493	376	424	400	656	318	495	890 HI	621	367	417
INDIRECT COSTS	819	895	1,219	683 LO	880	1,264	1,209	857	1,281	1,240	1,319	853	1,216	1,481	1,703 HI	1,064	996
TOTAL COST	3,971	3,614	5,712	3,587 LO	4,095	4,123	5,084	4,548	5,185	4,967	5,038	3,631	3,854	6,784 HI	6,466	4,908	4,449
FTE Enrollment[2]	385.5	281.0	172.8	716.2	241.6	304.6	440.1	1,619.5	251.4	238.3	461.9	839.5	154.3	214.2	63.8	296.0	6,680.7
Agriculture	1.3	14.9	0.4	6.1	--	--	0.9	1.6	3.1	10.5	6.3	18.4	0.2	11.4	0.1	4.9	80.1
Business	95.3	52.1	20.3	107.1	44.8	117.1	104.7	112.9	39.4	69.2	84.9	149.7	37.5	51.9	13.7	67.5	1,168.1
Graphics	0.7	5.0	--	3.0	--	--	2.4	44.5	--	0.3	5.6	1.9	0.4	--	--	--	63.8
Home Economics	29.5	66.1	34.9	148.6	17.4	32.2	101.0	269.4	70.5	58.9	78.0	231.4	30.5	36.0	10.9	59.5	1,274.8
Industrial	35.2	38.4	12.8	27.8	24.5	51.1	46.6	188.8	12.6	22.0	107.0	139.0	16.1	40.0	2.7	31.9	796.5
Service & Health	76.6	76.7	64.0	131.5	33.8	45.4	89.8	106.9	63.8	50.9	135.3	175.3	40.0	42.5	27.3	78.0	1,237.8
Technical	0.4	.01	--	0.8	--	8.3	6.3	1.4	0.8	4.6	1.8	16.6	1.3	3.1	--	0.8	38.2
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	146.5	27.8	40.4	291.3	121.1	58.5	88.4	894.0	61.2	21.9	43.0	107.2	28.3	29.3	9.1	53.4	2,021.4

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-5
COOPERATIVE SERVICES 1984-85 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State[3]	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	3,103	2,257	2,131	2,783	2,077	6,092	2,653	6,206 HI	2,965	3,539	2,993	1,033 LO	2,371	5,170	4,577	2,915	3,706
Agriculture	8,614 HI	7,772	1,455	529 LO	--	--	--	--	5,860	3,845	7,769	791	1,987	4,210	--	3,004	3,265
Business	10,393 HI	1,294	--	1,676	1,803	780	3,961	4,189	2,322	2,101	1,243	730	--	--	690 LO	2,740	1,962
Graphics	1,596	--	--	896 LO	--	--	--	3,597 HI	--	--	--	--	2,892	--	--	--	1,970
Home Economics	2,246	2,070	--	3,065	2,419	603 LO	2,882	5,806	--	3,645	2,164	887	--	--	4,600	6,555 HI	3,025
Industrial	1,129	865	105 LO	4,228	1,892	614	1,827	6,362 HI	4,846	4,866	4,627	1,046	2,864	2,021	5,571	1,638	4,395
Service & Health	3,748	1,607	6,796 HI	4,447	3,637	299 LO	2,152	4,345	4,977	4,829	4,268	1,657	--	3,355	4,488	2,786	3,211
Technical	2,800	--	--	--	--	2,644	18,888 HI	4,692	--	--	1,450 LO	1,621	2,817	10,360	--	--	4,403
Television	--	--	--	--	5,147	--	--	--	--	--	--	--	--	--	--	--	5,147
General Education	632 LO	--	9,523	12,142	1,435	25,429	3,288	25,903 HI	1,391	2,270	3,130	2,207	1,519	2,520	3,608	4,505	7,163
Instructional Resources	236	93	116	89 LO	167	174	181	115	204	108	206	180	140	287	293	334 HI	151
Student Services	260	287	335	326	265	361	418	420	499 HI	206 LO	207	317	396	414	433	345	347
DIRECT COSTS	3,599	2,637	2,582	3,198	2,509	6,627	3,252	6,741 HI	3,668	3,853	3,406	1,530 LO	2,907	5,871	5,303	3,594	4,204
Research	43	55	39	15 LO	--	60	31	40	25	22	22	48	57	66 HI	38	61	34
General Administration	175	196	322	112 LO	308	441 HI	245	280	285	190	120	125	234	224	352	191	224
General Institutional	390	362	545	265 LO	369	387	618	462	485	663	433	394	511	307	848 HI	619	437
Physical Plant	600	379 LO	816	494	665	678	625	658	524	471	471	380	854 HI	710	751	598	589
INDIRECT COSTS	1,208	992	1,722	886 LO	1,342	1,566	1,519	1,440	1,319	1,346	1,046	947	1,656	1,307	1,989 HI	1,469	1,284
TOTAL COST	4,807	3,629	4,304	4,084	3,851	8,193 HI	4,771	8,181	4,987	5,199	4,452	2,477 LO	4,563	7,178	7,292	5,063	5,488
FTE Enrollment[2]	48.4	34.0	28.7	145.0	65.8	27.8	35.9	245.0	14.9	28.6	33.1	69.3	28.5	5.3	14.6	43.6	868.5
Agriculture	4.0	4.1	12.4	7.5	--	--	--	--	0.2	2.9	1.8	1.8	0.7	0.5	--	7.3	43.2
Business	4.2	11.2	--	56.3	30.5	0.3	3.1	8.2	8.5	1.4	10.4	23.4	0.1	--	0.1	2.6	160.3
Graphics	0.8	--	--	14.3	--	--	--	9.5	--	--	--	--	0.6	--	--	--	25.2
Home Economics	14.7	8.6	--	6.5	1.3	1.5	2.1	13.5	--	1.3	3.1	11.8	1.1	--	6.7	1.7	73.9
Industrial	12.4	4.9	10.6	51.2	24.7	5.5	9.4	167.8	3.1	4.6	3.8	17.8	20.8	0.7	1.4	8.7	347.4
Service & Health	5.0	5.2	4.5	7.2	4.5	12.1	16.3	38.2	1.1	7.4	3.7	13.0	2.5	1.4	4.8	18.8	145.7
Technical	0.2	--	--	--	--	2.3	0.5	2.9	--	--	0.1	1.1	0.6	0.1	--	--	7.8
Television	--	--	--	--	2.3	--	--	--	--	--	--	--	--	--	--	--	2.3
General Education	7.1	--	1.2	2.0	2.5	6.1	4.5	4.9	2.0	11.0	10.2	0.4	2.1	2.6	1.6	4.5	62.7

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

[3]Mid-State reported no instructional costs for 0.1 business FTE's, 1.1 home economics FTE's, and 2.5 service and health FTE's.

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Schedule B-6
DISTRICT SERVICES 1984-85 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	1,860	1,465	1,494	1,165	508 LO	1,897	2,530	1,813	2,059	3,362	1,746	1,250	1,606	1,647	4,074 HI	1,754	1,707
Agriculture	1,383	1,437	--	741	--	569 LO	1,850	--	6,113	5,065	648	1,098	--	600	18,730 HI	--	1,415
Business	2,410	1,687	1,048 LO	--	--	3,246	--	--	2,313	2,600	1,222	1,294	--	9,600 HI	3,223	--	2,271
Graphics	1,526	2,281	1,432	--	1,127	1,698	1,265	1,673	--	3,961 HI	2,524	1,217	--	--	1,831	1,052 LO	1,667
Home Economics	2,042	1,353	1,606	1,364	747 LO	1,709	2,871	1,791	3,170	3,597	1,897	1,713	1,881	3,153	4,614 HI	2,323	1,951
Industrial	2,125	2,438	1,969	1,590	454 LO	2,288	1,804	1,868	4,800	4,433	1,945	1,293	1,462	1,548	5,653 HI	1,657	2,008
Service & Health	--	--	--	--	--	--	--	--	--	--	1,298	--	--	--	--	--	1,298
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	1,585	1,453	1,475	1,013	116 LO	1,688	3,317	1,928	1,372	2,228	1,452	1,148	1,525	1,266	3,679 HI	1,447	1,510
Instructional Resources	237	93	116	88 LO	167	174	182	115	204	108	206	180	141	290	291	335 HI	154
Student Services	260	286	335	326	265	362	419	420	499 HI	206 LO	207	316	398	418	431	346	347
DIRECT COSTS	2,357	1,844	1,945	1,579	940 LO	2,433	3,131	2,348	2,762	3,676	2,159	1,746	2,145	2,355	4,796 HI	2,435	2,208
Research	34	37	23	11 LO	--	56 HI	20	26	17	21	22	31	48	43	34	39	26
General Administration	139	104	195	85	343	408 HI	163	186	197	185	124	79 LO	196	149	310	120	172
General Institutional	311	246	330	201 LO	411	357	411	308	337	642	447	250	429	204	819 HI	391	331
Physical Plant	706	267	134 LO	393	665	884 HI	483	418	392	522	715	183	606	488	678	383	453
INDIRECT COSTS	1,190	654	682	690	1,419	1,705	1,077	938	943	1,370	1,308	543 LO	1,279	884	1,841 HI	933	982
TOTAL COST	3,547	2,498	2,627	2,269 LO	2,359	4,138	4,208	3,286	3,705	5,046	3,467	2,289	3,424	3,239	6,637 HI	3,368	3,190
FTE Enrollment[2]	61.1	67.0	145.5	275.2	31.5	102.9	54.3	211.6	72.7	12.0	104.8	87.8	25.5	19.0	35.3	34.6	1,360.8
Agriculture	1.4	0.3	--	1.4	--	2.7	0.1	--	0.3	0.2	1.1	1.2	--	0.1	0.2	--	9.0
Business	0.1	0.4	0.3	--	--	1.3	--	--	1.3	0.1	0.9	0.8	--	0.1	0.3	--	5.6
Graphics	14.3	2.0	2.5	--	3.1	3.7	9.1	50.3	--	1.4	6.0	3.9	--	--	0.9	1.3	98.5
Home Economics	18.1	25.5	18.7	66.1	10.9	18.9	14.0	69.9	18.7	7.3	41.8	14.5	6.6	3.1	14.2	11.5	359.8
Industrial	17.5	2.2	0.8	32.7	6.9	36.5	11.8	34.8	3.8	0.3	15.5	2.8	7.4	1.6	4.7	5.6	184.9
Service & Health	--	--	--	--	--	--	--	--	--	--	5.3	--	--	--	--	--	5.3
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	9.7	36.6	123.2	175.0	10.6	39.8	19.3	56.6	48.6	2.7	34.2	64.6	11.5	14.1	35.0	16.2	697.7

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-7
TOTAL 1984-85 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	One	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	State-Wide Average
Instruction[1]	3,153	2,886	3,686	2,990	2,941	2,467 LO	3,529	2,997	3,067	2,972	3,084	2,871	3,014	3,712	3,770 HI	3,153	3,055
Agriculture	9,385	8,218	5,762	5,112	7,122	6,639	3,738 LO	4,225	6,979	3,837	5,522	9,118	10,579	8,591	11,759 HI	5,477	6,387
Business	2,222	1,801 LO	2,601	2,055	2,075	1,857	2,565	1,939	2,322	2,035	2,412	2,059	2,617	2,492	2,611	2,648 HI	2,164
Graphics	1,527	2,861	1,432	3,117	1,127 LO	1,698	1,344	3,336	--	3,990	3,900	1,597	2,354	4,569 HI	1,831	1,407	3,233
Home Economics	2,726	2,706	5,008	2,538	5,441 HI	2,098	3,312	2,935	3,171	3,601	2,991	2,096 LO	5,073	4,094	4,614	2,917	3,066
Industrial	3,800	4,145	2,768 LO	4,977	4,109	5,170	4,026	4,828	4,826	4,833	4,452	4,264	3,964	5,651	5,654 HI	3,492	4,438
Service & Health	4,270	4,444	6,004	5,347	4,173	3,773 LO	6,046	6,444	5,007	4,826	4,000	4,571	4,449	6,912 HI	4,475	4,896	5,150
Technical	4,106	4,360	3,844	5,374	4,817	2,736 LO	3,453	3,178	4,644	3,686	3,691	3,820	2,903	3,817	7,869 HI	4,393	3,737
Television	--	3,869	--	--	5,147 HI	3,170 LO	--	4,161	--	--	--	--	--	--	--	--	3,887
General Education	2,649	2,058	2,505	2,306	1,884	1,635	3,183	2,219	1,373 LO	2,267	2,193	1,921	1,940	2,520	3,677 HI	2,253	2,242
Instructional Resources	236	93	115	88 LO	167	174	181	115	204	108	206	180	140	290	291	334 HI	162
Student Services	260	287	335	326	266	362	418	420	499 HI	207 LO	207	317	397	417	431	346	350
DIRECT COSTS	3,649	3,266	4,136	3,404	3,374	3,003 LO	4,128	3,532	3,770	3,287	3,497	3,368	3,551	4,419	4,492 HI	3,833	3,567
Research	37	44	31	12 LO	--	44	23	25	26	18	21	42	42	52 HI	31	45	29
General Administration	151	125	259	95 LO	285	322 HI	186	176	294	160	122	108	175	179	285	142	175
General Institutional	338	294	437	223 LO	343	282	468	290	502	558	438	340	381	246	687 HI	469	349
Physical Plant	378	301	402	339	420	488	462	592	507	355	445	316	436	593	623 HI	453	455
INDIRECT COSTS	904	764	1,129	669 LO	1,048	1,136	1,139	1,083	1,329	1,091	1,026	806	1,034	1,070	1,626 HI	1,100	1,008
TOTAL COST	4,553	4,030 LO	5,265	4,073	4,422	4,139	5,267	4,615	5,099	4,378	4,523	4,174	4,585	5,489	6,118 HI	4,933	4,575
FTE Enrollment[2]	3,188.1	3,462.7	1,417.9	7,182.1	1,824.7	4,483.5	3,613.2	13,179.2	2,642.8	2,269.3	4,262.4	4,099.3	1,731.5	2,512.2	948.6	2,566.1	59,383.6
Agriculture	82.5	75.1	125.2	119.4	53.3	48.3	1.1	107.6	73.0	91.1	129.2	57.8	21.2	70.0	4.6	101.1	1,160.5
Business	1,085.3	935.8	291.0	2,156.7	549.9	1,262.5	1,074.5	3,163.6	809.4	639.1	1,140.3	1,256.2	528.2	641.8	264.3	840.8	16,631.4
Graphics	15.9	146.3	2.5	263.6	3.2	3.7	11.5	575.9	--	15.9	74.1	5.8	1.0	34.5	0.8	2.3	1,157.0
Home Economics	99.7	167.8	88.6	361.8	74.1	100.2	160.3	604.3	191.5	111.4	267.0	270.0	65.1	64.0	62.2	106.6	2,794.6
Industrial	484.5	425.9	183.6	535.6	282.3	466.8	600.9	1,388.0	317.6	211.7	470.3	606.6	237.4	208.8	89.0	474.4	6,983.4
Service & Health	443.2	508.0	278.3	907.4	201.1	537.1	471.7	1,314.0	364.5	283.7	636.7	541.5	203.1	339.8	80.5	264.1	7,374.7
Technical	170.7	136.7	41.3	205.2	63.4	308.7	212.0	658.6	163.0	112.5	197.0	212.2	135.4	208.7	8.3	138.5	2,972.2
Television	--	1.9	--	--	2.3	15.6	--	21.3	--	--	--	--	--	--	--	--	41.1
General Education	806.3	1,065.2	407.4	2,632.4	595.1	1,740.6	1,081.2	5,345.9	723.8	803.9	1,347.8	1,149.2	548.1	944.6	438.9	638.3	20,268.7

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule C-1

ACTUAL 1984-85 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT

(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students							Total Cost	
	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	10.0	65.8	1.3	4.0	1.4	82.5	7.1	$ 1,053,483	9.9
Western	18.0	37.7	14.9	4.1	0.3	75.0	6.5	799,550	7.5
Southwest	17.9	94.6	0.3	12.4	--	125.2	10.8	1,028,329	9.6
Four	63.3	41.1	6.1	7.5	1.4	119.4	10.3	751,235	7.0
Blackhawk	19.6	33.6	--	--	--	53.2	4.6	557,937	5.2
Gateway	36.4	9.1	--	--	2.7	48.2	4.2	565,175	5.3
Waukesha	--	--	0.9	--	0.2	1.1	0.1	5,494	0.1
Milwaukee	9.4	96.5	1.6	--	--	107.5	9.3	823,377	7.7
Moraine Park	27.4	41.9	3.1	0.2	0.4	73.0	6.3	817,546	7.7
Lakeshore	29.4	48.1	10.5	2.9	0.2	91.1	7.8	526,771	4.9
Fox Valley	74.1	45.9	6.3	1.8	1.1	129.2	11.1	1,021,555	9.6
Northeast	11.4	25.0	18.4	1.8	1.2	57.8	5.0	659,880	6.2
Mid-State	--	20.3	0.2	0.7	--	21.2	1.8	293,175	2.7
North Central	--	58.1	11.4	0.4	0.1	70.0	6.0	813,872	7.6
Nicolet	--	4.4	0.1	--	0.1	4.6	0.4	91,453	0.9
Indianhead	12.4	76.5	4.9	7.3	--	101.1	8.7	870,610	8.1
TOTAL	329.3	698.6	80.0	43.1	9.1	1,160.1	100.0	$10,679,442	100.0
PERCENT OF TOTAL	28.4	60.2	6.9	3.7	0.8	100.0			
Associate Degree	$2,359,153								
Vocational		$7,379,597							
Vocational-Adult			$653,378						
Cooperative Services				$244,839					
District Services					$42,475				
PERCENT OF COST	22.1	69.1	6.1	2.3	0.4	100.0			

Schedule C-2
ACTUAL 1984-85 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Full-Time Equivalent Students							Total Cost	
District	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	888.8	96.9	95.3	4.2	0.1	1,085.3	6.5	$ 3,519,731	6.1
Western	656.2	216.0	52.1	11.2	0.3	935.8	5.6	2,436,676	4.2
Southwest	191.5	78.9	20.3	--	0.4	291.1	1.7	1,030,908	1.8
Four	1,826.4	166.9	107.1	56.3	--	2,156.7	13.0	6,105,123	10.6
Blackhawk	370.4	104.1	44.8	30.5	--	549.8	3.3	1,720,357	3.0
Gateway	918.1	225.7	117.1	0.3	1.3	1,262.5	7.6	3,966,029	6.9
Waukesha	837.3	129.2	104.7	3.2	--	1,074.4	6.5	4,173,283	7.2
Milwaukee	2,519.3	523.1	113.0	8.2	--	3,163.6	19.0	12,709,872	22.0
Moraine Park	694.3	65.9	39.4	8.5	1.3	809.4	4.9	3,181,124	5.5
Lakeshore	534.7	33.8	69.2	1.3	0.1	639.1	3.8	1,893,236	3.3
Fox Valley	1,041.7	2.4	84.9	10.4	0.9	1,140.3	6.9	4,005,364	7.0
Northeast	936.0	146.4	149.7	23.4	0.8	1,256.3	7.5	3,826,571	6.6
Mid-State	347.7	134.9	37.5	0.1	--	520.2	3.1	2,069,722	3.6
North Central	496.4	93.5	51.9	--	0.1	641.9	3.9	2,443,498	4.2
Nicolet	219.5	30.8	13.7	0.1	0.3	264.4	1.6	1,143,726	2.0
Indianhead	605.1	165.6	67.5	2.6	--	840.8	5.1	3,461,431	6.0
TOTAL	13,083.4	2,214.1	1,168.2	160.3	5.6	16,631.6	100.0	$57,686,651	100.0
PERCENT OF TOTAL	78.7	13.3	7.0	1.0	0.0(33)	100.0			

Associate Degree	$45,246,715					
Vocational		$8,293,373				
Vocational-Adult			$3,648,311			
Cooperative Services				$478,624		
District Services					$19,628	
PERCENT OF COST	78.5	14.4	6.3	0.8	0.0(34)	100.0

Schedule C-3
ACTUAL 1984-85 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
One	--	--	0.7	0.8	14.4	15.9	1.4	$ 51,296	0.9
Western	114.4	24.9	5.0	--	2.0	146.3	12.6	662,227	11.8
Southwest	--	--	--	--	2.5	2.5	0.2	7,673	0.1
Four	230.3	15.9	3.0	14.3	--	263.5	22.8	1,221,555	21.7
Blackhawk	--	--	--	--	3.1	3.1	0.2	10,123	0.2
Gateway	--	--	--	--	3.8	3.8	0.3	10,114	0.2
Waukesha	--	--	2.4	--	9.1	11.5	1.0	25,316	0.4
Milwaukee	386.5	85.1	44.5	9.4	50.4	575.9	49.8	2,812,554	50.0
Moraine Park	--	--	--	--	--	-	--	--	--
Lakeshore	--	14.3	0.2	--	1.4	15.9	1.4	100,934	1.8
Fox Valley	30.0	32.5	5.6	--	6.0	74.1	6.4	442,435	7.9
Northeast	--	--	1.9	--	3.9	5.8	0.5	16,331	0.3
Mid-State	--	--	0.4	0.6	--	1.0	0.1	3,430	0.1
North Central	--	34.5	--	--	--	34.5	3.0	248,146	4.4
Nicolet	--	--	--	--	0.9	0.9	0.1	4,713	0.1
Indianhead	--	1.1	--	--	1.2	2.3	0.2	5,470	0.1
TOTAL	761.2	208.3	63.7	25.1	98.7	1,157.0	100.0	$5,622,317	100.0
PERCENT OF TOTAL	65.8	18.0	5.5	2.2	8.5	100.0			

Associate Degree	$3,791,424				
Vocational		$1,162,796			
Vocational-Adult			$263,274		
Cooperative Services				$88,131	
District Services					$316,692
PERCENT OF COST	67.4	20.7	4.7	1.6	5.6

Schedule C-4
ACTUAL 1984-85 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
One	1.7	35.7	29.4	14.7	18.2	99.7	3.6	$ 410,295	3.2
Western	47.2	20.4	66.1	8.6	25.5	167.8	6.0	650,060	5.0
Southwest	2.1	32.9	34.9	--	18.7	88.6	3.2	593,893	4.6
Four	113.0	27.6	148.6	6.5	66.1	361.8	12.9	1,352,851	10.5
Blackhawk	--	44.5	17.4	1.3	10.9	74.1	2.6	556,321	4.3
Gateway	44.8	2.8	32.2	1.5	18.9	100.2	3.6	389,254	3.0
Waukesha	--	43.2	101.0	2.1	14.0	160.3	5.7	832,510	6.4
Milwaukee	133.5	118.0	269.4	13.5	69.9	604.3	21.6	2,637,749	20.4
Moraine Park	32.1	70.2	70.5	--	18.7	191.5	6.9	979,714	7.6
Lakeshore	2.1	41.9	58.9	1.3	7.3	111.5	4.0	593,181	4.6
Fox Valley	143.7	0.4	78.0	3.1	41.8	267.0	9.6	1,290,358	10.0
Northeast	1.2	11.0	231.5	11.8	14.5	270.0	9.7	815,758	6.3
Mid-State	11.5	15.4	30.5	1.1	6.7	65.2	2.3	486,829	3.8
North Central	1.2	23.7	36.0	--	3.1	64.0	2.3	399,606	3.1
Nicolet	1.0	29.3	10.9	6.8	14.2	62.2	2.2	450,084	3.5
Indianhead	--	34.0	59.5	1.7	11.5	106.7	3.8	483,833	3.7
TOTAL	535.1	551.0	1,274.8	74.0	360.0	2,794.9	100.0	$12,922,296	100.0
PERCENT OF TOTAL	19.1	19.7	45.6	2.7	12.9	100.0			

Associate Degree	$2,817,130				
Vocational		$3,264,440			
Vocational-Adult			$5,240,194		
Cooperative Services				$332,437	
District Services					$1,268,095
PERCENT OF COST	21.8	25.3	40.5	2.6	9.8

Schedule C-5
ACTUAL 1984-85 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Full-Time Equivalent Students							Total Cost	
District	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	3.0	416.4	35.2	12.4	17.5	484.5	6.9	$ 2,884,896	6.0
Western	--	380.5	38.4	4.9	2.1	425.9	6.1	2,605,769	5.4
Southwest	--	159.4	12.8	10.6	0.8	183.6	2.6	872,296	1.8
Four	--	423.9	27.8	51.2	32.7	535.6	7.7	3,651,712	7.6
Blackhawk	1.1	225.1	24.5	24.7	6.9	282.3	4.0	1,950,568	4.1
Gateway	23.7	350.0	51.1	5.5	36.5	466.8	6.7	4,104,344	8.5
Waukesha	2.6	530.4	46.6	9.4	11.8	600.8	8.6	3,833,390	8.0
Milwaukee	--	996.6	188.8	167.8	34.8	1,388.0	19.9	9,597,946	20.0
Moraine Park	7.3	280.8	12.6	3.1	3.8	317.6	4.6	2,579,400	5.4
Lakeshore	--	184.9	22.0	4.5	0.3	211.7	3.0	1,579,536	3.3
Fox Valley	11.1	332.8	107.0	3.8	15.5	470.2	6.7	3,403,442	7.1
Northeast	12.8	434.2	139.0	17.8	2.8	606.6	8.7	3,854,288	8.0
Mid-State	--	193.2	16.0	20.8	7.4	237.4	3.4	1,498,580	3.1
North Central	--	166.4	40.0	0.7	1.6	208.7	3.0	1,946,976	4.0
Nicolet	1.3	78.9	2.7	1.4	4.7	89.0	1.3	866,276	1.8
Indianhead	3.6	424.6	31.9	8.7	5.6	474.4	6.8	2,831,043	5.9
TOTAL	66.5	5,588.1	796.4	347.3	184.8	6,983.1	100.0	$48,860,462	100.0
PERCENT OF TOTAL	1.0	80.0	11.4	5.0	2.6	100.0			
Associate Degree	$628,737								
Vocational		$39,962,033							
Vocational-Adult			$4,335,275						
Cooperative Services				$2,288,521					
District Services					$845,896				
PERCENT OF COST	1.3	83.1	9.0	4.8	1.8	100.0			

Schedule C-6
ACTUAL 1984-85 SERVICE AND HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Full-Time Equivalent Students							Total Cost	
District	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	282.3	79.5	76.5	5.0	--	443.3	6.0	$ 2,593,320	5.1
Western	305.8	120.3	76.7	5.2	--	508.0	6.9	2,889,904	5.6
Southwest	74.3	135.5	64.0	4.5	--	278.3	3.8	2,272,358	4.5
Four	523.6	245.1	131.5	7.2	--	907.4	12.3	6,155,016	12.0
Blackhawk	106.7	56.1	33.8	4.5	--	201.1	2.7	1,142,700	2.2
Gateway	248.6	230.9	45.4	12.2	--	537.1	7.3	3,063,752	6.0
Waukesha	150.3	215.3	89.8	16.3	--	471.7	6.4	3,956,094	7.7
Milwaukee	823.2	345.7	106.9	38.2	--	1,314.0	17.8	10,911,793	21.3
Moraine Park	154.7	144.9	63.8	1.1	--	364.5	4.9	2,720,517	5.3
Lakeshore	95.0	130.4	50.9	7.4	--	283.7	3.9	1,889,788	3.7
Fox Valley	339.1	153.3	135.3	3.7	5.3	636.7	8.6	3,437,990	6.7
Northeast	189.4	163.8	175.3	13.0	--	541.5	7.3	3,402,541	6.7
Mid-State	32.9	127.7	40.0	2.5	--	203.1	2.8	1,275,420	2.5
North Central	218.8	77.1	42.5	1.4	--	339.8	4.6	3,137,441	6.1
Nicolet	6.0	42.4	27.3	4.8	--	80.5	1.1	570,250	1.1
Indianhead	54.9	112.4	78.0	18.8	--	264.1	3.6	1,808,729	3.5
TOTAL	3,605.6	2,380.4	1,237.7	145.8	5.3	7,374.8	100.0	$51,227,613	100.0
PERCENT OF TOTAL	48.9	32.3	16.8	1.9	0.1	100.0			

Associate Degree	$25,481,601					
Vocational		$18,330,113				
Vocational-Adult			$6,658,943			
Cooperative Services				$742,594		
District Services					$14,362	
PERCENT OF COST	49.7	35.8	13.0	1.5	0.0(28)	100.0

Schedule C-7
ACTUAL 1984-85 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Full-Time Equivalent Students							Total Cost	
District	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	170.0	--	0.4	0.2	--	170.6	5.7	$ 955,651	5.6
Western	136.7	--	--	--	--	136.7	4.6	805,009	4.7
Southwest	41.3	--	--	--	--	41.3	1.4	219,036	1.3
Four	204.5	--	0.8	--	--	205.3	6.9	1,496,973	8.8
Blackhawk	63.5	--	--	--	--	63.5	2.1	430,983	2.5
Gateway	306.1	--	0.3	2.3	--	308.7	10.4	1,536,070	9.0
Waukesha	202.9	2.3	6.3	0.5	--	212.0	7.1	1,141,928	6.7
Milwaukee	654.4	--	1.4	2.9	--	658.7	22.2	3,544,398	20.8
Moraine Park	162.2	--	0.8	--	--	163.0	5.5	1,198,960	7.1
Lakeshore	107.8	--	4.6	--	--	112.4	3.8	594,239	3.5
Fox Valley	195.2	--	1.8	0.1	--	197.1	6.6	1,009,369	5.9
Northeast	192.6	1.9	16.6	1.1	--	212.2	7.1	1,192,825	7.0
Mid-State	132.6	0.9	1.3	0.6	--	135.4	4.6	628,731	3.7
North Central	205.0	0.5	3.1	0.1	--	208.7	7.0	1,266,528	7.5
Nicolet	8.3	--	--	--	--	8.3	0.3	105,590	0.6
Indianhead	137.7	--	0.8	--	--	138.5	4.7	891,314	5.3
TOTAL	2,920.8	5.6	38.2	7.8	--	2,972.4	100.0	$17,017,804	100.0
PERCENT OF TOTAL	98.3	0.2	1.3	0.2	--	100.0			

Associate Degree	$16,701,598				
Vocational		$26,387			
Vocational-Adult			$239,350		
Cooperative Services				$50,469	
District Services					--
PERCENT OF COST	98.1	0.2	1.4	0.3	--

Schedule C-8
ACTUAL 1984-85 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
One	--	--	--	--	--	--	--	$ --	--
Western	1.9	--	--	--	--	1.9	4.6	11,872	4.4
Southwest	--	--	--	--	--	--	--	--	--
Four	--	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	2.3	--	2.3	5.6	15,423	5.8
Gateway	15.6	--	--	--	--	15.6	38.0	85,594	31.9
Waukesha	--	--	--	--	--	--	--	--	--
Milwaukee	21.3	--	--	--	--	21.3	51.8	155,508	57.9
Moraine Park	--	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--	--
North Central	--	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--	--
TOTAL	38.8	--	--	2.3	--	41.1	100.0	$268,397	100.0
PERCENT OF TOTAL	94.4	--	--	5.6	--	100.0			

Associate Degree	$252,974				
Vocational		--			
Vocational-Adult			--		
Cooperative Services				$15,423	
District Services					--
PERCENT OF COST	94.3	--	--	5.7	--

Schedule C-9
ACTUAL 1984-85 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Full-Time Equivalent Students								Total Cost	
District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
One	--	535.7	107.4	146.5	7.1	9.7	806.4	4.0	$ 3,047,957	4.5
Western	--	520.0	480.9	27.8	--	36.5	1,065.2	5.2	3,094,710	4.5
Southwest	--	122.5	120.1	40.4	1.2	123.2	407.4	2.0	1,440,692	2.1
Four	1,094.8	847.0	222.3	291.3	2.0	175.0	2,632.4	13.0	8,520,618	12.5
Blackhawk	--	306.9	153.9	121.2	2.5	10.6	595.1	2.9	1,683,274	2.5
Gateway	--	968.9	667.3	58.5	6.1	39.8	1,740.6	8.6	4,834,724	7.1
Waukesha	--	592.2	376.8	88.4	4.5	19.3	1,081.2	5.3	5,062,388	7.4
Milwaukee	890.3	2,923.6	576.5	894.0	4.9	56.6	5,345.9	26.4	17,625,114	25.9
Moraine Park	--	442.6	169.4	61.2	2.0	48.6	723.8	3.6	1,997,168	2.9
Lakeshore	--	356.1	412.2	21.9	11.0	2.7	803.9	4.0	2,758,804	4.0
Fox Valley	--	769.1	491.3	43.0	10.2	34.2	1,347.8	6.6	4,669,121	6.8
Northeast	--	683.2	293.9	107.2	0.3	64.6	1,149.2	5.7	3,340,514	4.9
Mid-State	--	280.5	225.7	28.3	2.1	11.5	548.1	2.7	1,683,796	2.5
North Central	--	556.4	342.2	29.3	2.6	14.1	944.6	4.7	3,532,310	5.2
Nicolet	165.5	124.7	102.8	9.1	1.7	35.1	438.9	2.2	2,571,333	3.8
Indianhead	--	312.5	251.7	53.4	4.5	16.2	638.3	3.1	2,306,018	3.4
TOTAL	2,150.6	10,341.9	4,994.4	2,021.5	62.7	697.7	20,268.8	100.0	$68,168,541	100.0
PERCENT OF TOTAL	10.6	51.0	24.6	10.0	0.3	3.5	100.0			

College Par.	$7,030,403						
Associate Degree		$32,491,124					
Vocational			$17,599,462				
Vocational-Adult				$8,687,572			
Cooperative Services					$525,377		
District Services						$1,834,603	
PERCENT OF COST	10.3	47.7	25.8	12.7	0.8	2.7	100.0

Schedule C-10
ACTUAL 1984-85 TOTAL FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
One	--	1,891.6	801.7	385.5	48.4	61.1	3,188.3	5.4	$ 14,516,629	5.3
Western	--	1,800.0	1,281.0	281.0	34.0	67.0	3,463.0	5.8	13,955,777	5.1
Southwest	--	449.5	621.4	172.8	28.7	145.5	1,417.9	2.4	7,465,185	2.7
Four	1,094.8	3,808.1	1,142.8	716.2	145.1	275.2	7,182.2	12.1	29,255,083	10.8
Blackhawk	--	868.1	617.4	241.6	65.8	31.5	1,824.4	3.1	8,067,686	3.0
Gateway	--	2,562.2	1,485.9	304.6	27.8	102.9	4,483.4	7.5	18,535,056	6.8
Waukesha	--	1,785.4	1,297.3	440.1	35.9	54.3	3,613.0	6.1	19,030,403	7.0
Milwaukee	890.3	7,471.2	2,741.6	1,619.5	245.0	211.6	13,179.2	22.2	60,818,311	22.4
Moraine Park	--	1,520.7	783.1	251.4	14.9	72.7	2,642.8	4.5	13,474,429	5.0
Lakeshore	--	1,124.9	865.6	238.3	28.6	12.0	2,269.4	3.8	9,936,489	3.7
Fox Valley	--	2,604.0	1,058.5	461.9	33.1	104.8	4,262.3	7.2	19,279,634	7.1
Northeast	--	2,026.5	1,076.2	839.5	69.3	87.8	4,099.3	6.9	17,108,708	6.3
Mid-State	--	805.2	718.1	154.3	28.5	25.5	1,731.6	2.9	7,939,683	2.9
North Central	--	1,477.7	796.0	214.2	5.3	18.9	2,512.1	4.2	13,788,377	5.1
Nicolet	165.5	360.7	288.6	63.8	14.6	55.4	948.6	1.6	5,803,425	2.1
Indianhead	--	1,126.2	1,065.8	296.0	43.6	34.6	2,566.2	4.3	12,658,648	4.7
TOTAL	2,150.6	31,682.0	16,641.0	6,680.7	868.6	1,360.8	59,383.7	100.0	$271,653,523	100.0
PERCENT OF TOTAL	3.6	53.4	28.0	11.2	1.5	2.3	100.0			

College Par.	$7,030,403							
Associate Degree		$129,770,616						
Vocational			$96,018,201					
Vocational-Adult				$29,726,299				
Cooperative Services					$4,766,341			
District Services						$4,341,663		
PERCENT OF COST	2.6	47.8	35.3	10.9	1.8	1.6	100.0	

ERIC CLEARINGHOUSE
FOR JUNIOR COLLEGES
APR 4 1986